

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION OF)
ALL IDAHO LLC DBA IBC) CASE NO. AII-T-05-1
COMMUNICATIONS, INC. FOR A)
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO PROVIDE LOCAL) CERTIFICATE NO. 447
EXCHANGE SERVICES WITHIN THE STATE)
OF IDAHO.)**

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 447, is issued to All Idaho LLC dba IBC Communications, Inc.. This Certificate authorizes IBC to provide resold local exchange services within the State of Idaho. The Commission approved IBC's Certificate by Order No. 29828 issued July 19, 2005, and authorized IBC to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 29828.

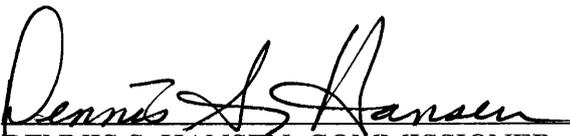
DATED at Boise, Idaho this 22nd day of July 2005.



PAUL KJELLANDER, PRESIDENT

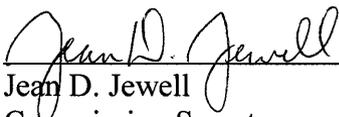


MARSHA H. SMITH, COMMISSIONER



DENNIS S. HANSEN, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary